



Monthly Calendar Reminder for Assessors NE Dept. of Revenue Property Assessment Division

Dates/Duties January 2011:

- Jan 1** Assessment of real property (list and value) as of January 1, 12:01 A.M.
[§77-1301](#)
- Jan 1** Assessment of personal property (list and value) as of January 1, 12:01 A.M.
[§77-1201](#)
- Jan 1** Railroads and Public Service Entities are required to report non-operating property to the assessor. [§§77-606, 77-801](#)
- Jan 1** Effective date of filing requirements for homestead exemption applicants.
[§§77-3502, 77-3505](#)
- Jan 15** Mobile home court report due to assessor. [§77-3706](#)
- Jan 15** Property Tax Administrator sets the tax rate for air carriers and car line companies. [§§77-684, 77-1249](#)
- Jan 15** Assessors shall forward the completed “**original**” Real Estate Transfer Statement, Form 521, **for all deeds recorded in November**, on or before the fifteenth of the second month following the month the deed was recorded. Directive 08-3
- On or before January 15, send ALL original Form 521s that were filed in November to:**
- Nebraska Department of Revenue
P.O. Box 94818
Lincoln NE 68509-4818**
- A copy of Form 521 does not have to be attached to the supplemental sales worksheet and please **do not** attach green sheets to the original Form 521s.*
- Jan 31** Governmental subdivisions are to provide assessors copies of leases or descriptions of leased property. [§77-202.11](#)

NOTE: Any filing date that falls on a Saturday, Sunday, or legal holiday the next business day shall be the final filing date. *Auth. §49-1201, §49-1202, §49-1203, Regulation 70-003.01.*



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Educational Opportunities January 2011:

January 13, 2011 Newly Elected Assessor Course, 8 credit hours.
Lincoln, State Office Building

This course is limited only to newly elected assessors and assessors or deputy assessors that have been in office less than 2 years. This course will cover the primary process and job duties throughout the year.

In addition, there are five (5) educational sessions prepared and presented by Division staff, provide continuing education hours. The sessions currently being offered are:

- 1. Basic Application with Spreadsheets;**
- 2. Developing Depreciation Tables;**
- 3. Sand Pits Valuation Process Discussion;**
- 4. River/Recreational Land Valuation Process Discussion; and**
- 5. Exemptions: Government-Owned & Permissive**

These educational opportunities are available upon request. If you are interested in any of these sessions, please contact your field liaison or Jody Warfield at jody.warfield@nebraska.gov.

For more information regarding these educational opportunities see the Division's website at: www.revenue.ne.gov/PAD.

Education Calendar: www.revenue.ne.gov/PAD/educ_calendar.pdf

Property Assessment Division Calendar: www.revenue.ne.gov/PAD/main_calendar.pdf